

106TH CONGRESS  
2D SESSION

# S. 3213

To amend the Internal Revenue Code of 1986 to allow an individual to designate \$3 or more on their income tax return to be used to reduce the public debt.

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## IN THE SENATE OF THE UNITED STATES

OCTOBER 18 (legislative day, SEPTEMBER 22), 2000

Mr. ALLARD (for himself and Mr. CRAPO) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow an individual to designate \$3 or more on their income tax return to be used to reduce the public debt.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. DESIGNATION OF INCOME TAX PAYMENTS TO**  
4               **REDUCE PUBLIC DEBT.**

5       (a) IN GENERAL.—Subchapter A of chapter 61 of the  
6 Internal Revenue Code of 1986 (relating to returns and  
7 records) is amended by adding at the end the following  
8 new part:

1       **“PART IX—DESIGNATION OF INCOME TAX**  
 2               **PAYMENTS TO REDUCE PUBLIC DEBT**

“Sec. 6097. Designation by individuals.

3   **“SEC. 6097. DESIGNATION BY INDIVIDUALS.**

4       “(a) IN GENERAL.—Every individual (other than a  
 5 nonresident alien) whose income tax liability for the tax-  
 6 able year is \$3 or more may designate that \$3 shall be  
 7 used to reduce the public debt of the United States. In  
 8 the case of a joint return of husband and wife having an  
 9 income tax liability of \$6 or more, each spouse may des-  
 10 ignate that \$3 shall be used to reduce the public debt.

11       “(b) INCOME TAX LIABILITY.—For purposes of sub-  
 12 section (a), the income tax liability of an individual for  
 13 any taxable year is the amount of the tax imposed by  
 14 chapter 1 on such individual for such taxable year (as  
 15 shown on his return), reduced by the sum of the credits  
 16 (as shown in his return) allowable under part IV of sub-  
 17 chapter A of chapter 1 (other than subpart C thereof).

18       “(c) MANNER AND TIME OF DESIGNATION.—A des-  
 19 ignation under subsection (a) may be made with respect  
 20 to any taxable year—

21               “(1) at the time of filing the return of the tax  
 22 imposed by chapter 1 for such taxable year, or

23               “(2) at any other time (after the time of filing  
 24 the return of the tax imposed by chapter 1 for such

1 taxable year) specified in regulations prescribed by  
 2 the Secretary.

3 Such designation shall be made in such manner as the  
 4 Secretary prescribes by regulations except that, if such  
 5 designation is made at the time of filing the return of the  
 6 tax imposed by chapter 1 for such taxable year, such des-  
 7 ignation shall be made either on the first page of the re-  
 8 turn or on the page bearing the signature of the tax-  
 9 payer.”

10 (b) TRANSFER OF DESIGNATED AMOUNTS FOR PUB-  
 11 LIC DEBT REDUCTION.—The Secretary of the Treasury  
 12 shall, from time to time, transfer to the account described  
 13 in section 3113(d) of title 31, United States Code, an  
 14 amount not in excess of the sum of the amounts des-  
 15 ignated under section 6097 of the Internal Revenue Code  
 16 of 1986, as added by subsection (a), to be used to reduce  
 17 the public debt of the United States.

18 (c) CLERICAL AMENDMENT.—The table of parts for  
 19 subchapter A of chapter 61 of the Internal Revenue Code  
 20 of 1986 is amended by adding at the end the following  
 21 new item:

“Part IX. Designation of income tax payments to reduce public  
 debt.”

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2000.

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